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March 31, 2008

Filed Electronically and Regular Mail

Hon. Richard M. Berman
 United States District Judge
 United States District Court
 Southern District of New York
 500 Pearl Street
 New York, NY 10007

Re: Salta International, Inc. v. Lands End, Inc.
08 Civ. 2973 (RMB)

Dear Judge Berman:

We represent Salta International, Inc., the Plaintiff in the above-captioned matter. This letter is submitted in reply to the March 26, 2008 letter from Robert A. Scher, Esq. and the March 27, 2008 Order of the Court. It must be initially observed that because the quoted paragraph provides for jurisdiction in the Federal Court, the only issue is venue.

The quoted paragraph is contained in the Miscellaneous Section on Page 8 of an undated nine-page publication which, although providing for signatures by Lands End and plaintiff, is not signed by either Party. A copy of the signature page is attached.

This publication was not supplied in connection with the purchase orders at issue in this action. It was supplied to Plaintiff when it was initially set up as a vendor several years prior to the orders in question. Furthermore, it is Lands End's ignoring of Section 5 of the publication, TERMS AND PAYMENT, that has necessitated this action.

Therefore, the venue issue is at most an issue of fact that cannot be resolve until discovery is had in this action. We respectfully request that a determination of venue be deferred until discovery has been completed.

Respectfully submitted,

Michael H. DuBoff

MHD/bgl

cc: Robert A. Scher, Esq. (Via Email and Regular Mail)

4. Each party to this Agreement hereby irrevocably waives any and all right to trial by jury in any legal proceedings.

F. This Agreement constitutes the entire understanding between Seller and Lands' End with respect to the goods and services to be furnished under any Order, and shall supersede all previous negotiations, commitments and writings. This Agreement may not be amended, augmented, supplemented, or superceded except by a written instrument signed by an officer of Lands' End.

Seller Lands' End, Inc.

By: _____ By: _____

Name: _____ Name: _____

Title: _____ Title: _____

Merchandise Contact Person _____ (please print) (The name given as the Merchandising Contact will be the designated person to receive the Lands' End Orders through EDI.)